Since the 1 of January 2020, new rules for Intra-EU trade of goods are applicable. These rules have been setup to harmonize the conditions for the VAT exemption of intracommunity supplies of goods.

The importance for a taxable person to provide relevant proof of transport to benefit from the exemption, but also to file correct European Sales lists, is significant and should be considered as such.

To be compliant and benefit from this exemption, items of evidence to prove the intra-community transports should be clear, well documented and stored by the taxable persons in order to be used in case a VAT audit would take place.

Moreover, incorrectly reported transactions in the European Sales lists (i.e., missing transactions/wrong VAT numbers), could lead to the refusal of the exemption by the VAT Authorities and the fixation of fines.

**HOW WE CAN HELP**

Our network of dedicated indirect tax professionals combines deep technical knowledge, supported by advanced technology, tools and methodologies. We would be happy to help you identify indirect tax opportunities quickly and effectively.

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